

2005 Property Tax Calendar

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Improvements made to a single family dwelling during the year can be exempt for three years after completion. Taxpayers must file a notice of their intention to construct with the assessor prior to completion of the improvement. (RCW 84.36.400)

Destroyed real or personal property may be subject to a reduction of assessment in the year destruction occurs. Claims must be submitted to the assessor within three years after the date of destruction. (Chapter 84.70 RCW)

Assessor gives notice of any change in the value of real property within 30 days of appraisal, except no notices to be mailed between January 15 and February 15. (RCW 84.40.045)

Taxpayers must file any appeals on levies to the Department of Revenue (DOR) no later than 10 days after levies are made. (RCW 84.08.140)

Senior citizens and disabled persons claims for deferment of special assessments and/or real property taxes must be filed with assessor no later than 30 days before the tax or assessment is due. (RCW 84.38.040)

If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day. (RCW 1.12.070)

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January 1 — Date real and personal property subject to taxation and valuation for assessment purposes. (RCW 84.36.005 and RCW 84.40.020) Taxes are payable on and after February 15 the following year. (RCW 84.56.020) Also first day to apply for open space assessment for January 1, 2005. (RCW 84.34.030)

January 15 — County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)

| February | | | | | | |
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February 1 — 2005 county timber assessed value (TAV) worksheets are due to the DOR Forest Tax Division.

February 15 — Property taxes can be paid on and after this date. These taxes are based on assessments made in previous year. There are certain exceptions relative to personal property as set forth in RCW 84.56.070. (RCW 84.56.020)

| March | | | | | | |
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March 1 — Most taxing district boundaries must be established to permit levy for collection the following year. (RCW 84.09.030) For exceptions, see RCW 84.09.030 through 84.09.035. Also, changes in district boundaries must be submitted to the DOR in order to receive proper apportionment of values of state assessed properties. (WAC 458-50-130)

March 15 — Utility company annual returns on standard form must be filed with the DOR. Penalties prescribed (RCW 84.12.230 and 260)

March 31 — Applications for exemption from the property tax must be received by the DOR to avoid \$10 per month penalty. (RCW 84.36.815 and 825) Newly incorporated cities may establish boundaries. (RCW 84.09.030)

| April | | | | | | |
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April 30 — Personal property listing form must be filed with county assessor. Penalties prescribed. (RCW 84.40.020, 040, 060 and 130) Also, last day for payment of taxes except when taxes on one lot or tract are \$50 or more, or when personal property taxes total \$50 or more, one-half may be paid by April 30 and the remaining one-half by October 31. (RCW 84.56.020)

| May | | | | | | |
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May 1 — Assessor must notify applicant for forest land designation prior to this date if request denied. (RCW 84.33.130) Also, open space farm and agriculture land application deemed approved unless assessor has notified owner otherwise. (RCW 84.34.035)

May 31 — County assessors to have completed listing and placing of valuation on all property no later than this date. However, assessors may add property (new construction and mobile homes) to list later after written notice to person to be assessed. (RCW 84.40.040)

| June | | | | | | |
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June 1 — Penalty of three percent will be assessed on the amount of current year's taxes delinquent on June 1. (RCW 84.56.020) Also, may establish newly incorporated taxing district if co-terminus boundaries with established district. (RCW 84.09.030)

June 30 (On or before) — DOR sets stumpage values for July through December 2005. (RCW 84.33.091) DOR to determine value of state assessed property. June 30 is the first day to request a formal hearing on value of state assessed property.

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July 1 — Appeals to be filed to the County Board of Equalization by July 1 or within 30 days of the date of notification. County legislative authority may extend the deadline from 30 days up to 60 days by adoption of local ordinance/rule. (RCW 84.40.038)

July 15 — County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. Under certain conditions they may meet earlier if authorized by county commissioners. (RCW 84.48.010) Budget being prepared by county officials and local taxing districts. (RCW 36.40.010)

| August | | | | | | |
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August 1 — Determinations on applications for property tax exemptions will be completed by the Department of Revenue. (RCW 84.36.830)

August 8 (Second Monday) — Last day for county officials to file estimated budgets with county auditor for the ensuing fiscal year. (RCW 36.40.010 and 030)

August 20 — Final values of state assessed properties to be issued.

August 31 (On or before) — County assessors shall be informed by the Department of Revenue of properties determined to be exempt from the property tax. (RCW 84.36.835) New construction is placed on current assessment roll up to August 31 at the assessed valuation as of July 31 of that year. (RCW 36.21.070 through 36.21.090)

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September and October (During the months of) — The Department of Revenue shall equalize taxes to be collected for state purposes. (RCW 84.48.080)

September 1 (Prior to first Monday in September) — The Department of Revenue shall annually determine the indicated ratio for each county. (RCW 84.48.075)

September 6 (On or before first Tuesday) — Last day for county auditors to submit preliminary budgets to Boards of County Commissioners. (RCW 36.40.050)

September 15 — County assessors will furnish the DOR Forest Tax Division the composite property tax rate on designated forest land in the county.

September (During the month of) — Assessors' certification of assessed valuations to taxing districts. (RCW 84.48.130) Department of Revenue certifies its assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)

| October | | | | | | |
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October 1 — Last day to file application for special valuation on historic property on 2005 assessment roll. (RCW 84.26.040)

October 3 (First Monday) — Boards of County Commissioners begin hearings on county budgets, commissioners adopt budgets and fix necessary levies. (RCW 36.40.070, 080, and 090) However, budget hearings may be held on first Monday in December. (RCW 36.40.071)

October 31 — Last day for payment of second half of taxes. (RCW 84.56.020)

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November 15 — Last day for city and other taxing district budgets to be filed with clerks of Board of County Commissioners. (RCW 84.52.020)

November 30 — Last day for Boards of Commissioners to certify to county assessors amount of taxes levied upon property in county for county purposes, and the respective amount of taxes levied by the board of each taxing district. (RCW 84.52.070) Also, the governing body of each taxing district authorized to levy taxes directly shall certify to county assessor amount of taxes levied for district purposes. (RCW 84.52.070)

| December | | | | | | |
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December 1 — An additional penalty of eight percent will be assessed on the current year's taxes delinquent on December 1. (RCW 84.56.020)

December 5 (First Monday) — Board of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070. (RCW 36.40.071)

December 31 — Last day to file application for designation of forest land on 2005 assessment roll. (RCW 84.33.130) Also, last day to apply for January 1, 2005 open space land, farm and agricultural land, or timberland assessment. (RCW 84.34.030)

December 31 (On or before) — DOR sets stumpage values for January through June 2005. (RCW 84.33.091) Senior citizen and disabled persons property tax exemption claims filed with assessor. (RCW 84.36.385) Interest rate applicable to open space values shall have been set by the DOR. (RCW 84.34.065) DOR determines true and fair value of each grade of forest land and certifies values to county assessor. (RCW 84.33.120)

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